

# HOUSE . . . . . No. 2317

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By Ms. Gobi of Spencer, petition of Anne M. Gobi relative to the payment of real estate taxes by certain private schools. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO THE TAXATION OF REAL PROPERTY.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Clause Third of Section 5 of Chapter 59 of the General Laws,  
2 as appearing in the 2000 Official Edition, is hereby amended by  
3 adding the following paragraph:—  
4 (f) In any city or town which accepts the provisions of this  
5 paragraph, real estate owned by or held in trust for private schools  
6 of higher learning shall make a payment to each municipality in  
7 which the real estate owned by or held in trust by said private  
8 schools of higher learning is sited. The payment shall be in the  
9 amount equal to the sum of the property taxes which would other-  
10 wise have been payable by private schools of higher learning to  
11 municipalities. Nothing in this section shall preclude the munici-  
12 pality from entering into a host community agreement that pro-  
13 vides for benefits to the municipality either monetary or  
14 non-monetary.